Amendments to the Specification:

Please replace the paragraph bridging pages 16 and 17 with the following amended paragraph:

Then, a first etching process is conducted. The first etching process is conducted under first etching condition and second etching condition. In the present embodiment, under the first etching condition, an ICP etching method was used. More specifically, etching was conducted for 147 seconds by generating plasma, using [[BCl_2]] $\underline{BCl_3}$, Cl_2, and O_2 as an etching gas in a gas flow rate of 65:10:5 (sccm) with an RF (13.56 MHz) power of 450 W supplied to a coil-shaped electrode under a pressure of 1.2 Pa. Herein, a dry etching apparatus (Model E645-ICP) using ICP produced by Matsushita Electric Industrial Co., Ltd. was used. An RF (13.56 MHz) power of 300 W is also supplied to a substrate side (sample stage), whereby a substantially negative self-bias voltage is applied thereto. Under the first etching condition, an etching speed with respect to the resist is 235.5 nm/min, an etching speed with respect to Al–Ti is 233.4 nm/min, and an etching speed with respect to W is 133.8 nm/min. The etching speed with respect to Ti is almost the same as that of Al–Ti. As shown in FIG. 22, the Al–Ti film and the Ti film are etched by the first etching condition to obtain a second conductive film 29 and a third conductive film 28. Under the first etching condition, the Al–Ti film and the Ti film are etched to taper the edges of second and third conductive layers. Furthermore, under the first etching condition, the taper angle of the Al–Ti film and the Ti film becomes about 45°. Because the etching speed with respect to W is much smaller than that of resist, T, and Al–Ti, a surface of the first conductive film 14 is mainly etched to form a shape denoted by a reference numeral 30.

Please replace the paragraph bridging pages 19 and 20 with the following amended paragraph:

Then, an etching process is conducted after forming a resist on the second conductive film 35. This etching process is conducted under the first etching condition in Embodiment 1. In the present embodiment, an ICP etching method was used, and [[BCl_2]] BCl_3 and Cl_2 were used as an etching gas under a pressure of 1.2 Pa. Etching was conducted by varying a gas flow rate and an electric power supplied to a coil-shaped electrode and a substrate side (sample stage) as shown in Table 5 (FIG. 3B). Due to this etching process, a resist, the second conductive film 35, and the first conductive film was etched to form a second conductive layer 37, a first conductive layer 38, and further an oxynitride film 40. A reference numeral 36 denotes a resist after the etching process.

Please replace the paragraph bridging pages 20 and 21 with the following amended paragraph:

[[FIGs.]] FIGS. 4A-4C to 6A-6C show configurations of conductive layers obtained under the conditions shown in Table 5, observed by a factor of 15000 with an SEM. FIG. 4A shows a conductive layer formed under Condition 1. FIG. 4B shows a conductive layer formed under Condition 2. FIG. 4C shows a conductive layer formed under Condition 3. FIG. 5A shows a conductive layer formed under Condition 4. FIG. 5B shows a conductive layer formed under Condition 5. FIG. 5C shows a conductive layer formed under Condition 6. FIG. 6A shows a conductive layer formed under Condition 7. FIG. 6B shows a conductive layer formed under Condition 8. FIG. 6C shows a conductive layer formed under Condition 9. It is understood from [[FIGs.]] FIGS. 4A to 4C that as an electric power supplied to a coil-shaped electrode is increased, a taper angle becomes larger. It is understood from [[FIGs.]] FIGS. 5A to 5C that as an electric power supplied to a substrate side is increased, a taper angle becomes larger. It is understood from [[FIGs.]] FIGS. 6A to 6C that as a gas flow rate of [[BCl_2]] BCl_3 is increased, a taper angle becomes larger. Thus, a taper angle is varied depending upon

the condition. Furthermore, Table 6 shows etching rates obtained under the conditions shown in Table 5. Table 7 shows a selection ratio with respect to each film. Anisotropic etching is made possible under the condition that a selection ratio between Al–Ti and W is large, whereby a conductive layer with a desired shape can be formed.

Please replace the paragraph bridging pages 23 and 24 with the following amended paragraph:

Then, an etching process is conducted. The etching process is conducted under first etching condition and second etching condition. In the present embodiment, under the first etching condition, an ICP etching method was used. More specifically, etching was conducted by generating plasma, using [[BCl_2]] $\underline{BCl_3}$, Cl_2, and O_2 as an etching gas in a gas flow rate of 65:10:5 (sccm) with an RF (13.56 MHz) power of 450 W supplied to a coil-shaped electrode under a pressure of 1.2 Pa. Herein, a dry etching apparatus (Model ~~E645-□ICP~~ E645-ICP) using ICP produced by Matsushita Electric Industrial Co., Ltd. was used. An RF (13.56 MHz) power of 300 W is also supplied to a substrate side (sample stage), whereby a substantially negative self-bias voltage is applied thereto. Under the first etching condition, the Al–Ti film and the Ti film are etched to taper the edges of the first conductive layer. Furthermore, under the first etching condition, although the taper angle of the Al–Ti film and the Ti film becomes about 45°, Mo is not etched.

Please replace the paragraph bridging pages 29 and 30 with the following amended paragraph:

Next, resist masks 410 to 415 are formed by photolithography, whereby a first etching process for forming electrodes and wiring is conducted. The first etching process is conducted under first etching condition and second etching condition (FIG.

8B). In the present embodiment, under the first etching condition, an ICP etching method is used. More specifically, etching is conducted by generating plasma, using [[BCl_2]] $\underline{BCl_3}$, Cl_2, and O_2 as an etching gas in a gas flow rate of 65:10:5 (sccm) with an RF (13.56 MHz) power of 450 W supplied to a coil-shaped electrode under a pressure of 1.2 Pa. An RF (13.56 MHz) power of 300 W is also supplied to a substrate side (sample stage), whereby a substantially negative self-bias voltage is applied thereto. Under the first etching condition, the Al–Sc film and the TiN film are etched to taper the edges of the second and third conductive layers. Furthermore, under the first etching condition, the taper angle of the Al–Sc film and the TiN film becomes about 45°, whereas the WN film is hardly etched.